additional service charge and if not, the reasons therefor?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI M. V. CHANDRASHEKHAR MURTHY): (a) Punjab and Sind Bank has confirmed having issued the said circular. However, the exact amount of income accrued on this account is not readily available with the bank.

(b) No, Sir.

(c) The bank has reported that as per its records service charge of Rs. 100 have been refunded by it only in one case based on the representation from the customer.

(d) Reserve Bank of India/Government has not issued any directive or guideline regarding levy of service charges and as such Punjab and Sind Bank is not required to obtain approval of Reserve Bank of India/Government for levying of service charges.

Increase in Salaries and Allowances in Nationalised Banks

2024. SHRI PASUMPON THA. KIRUTTINAN: Will the Minister of FINANCE be pleased to state:

(a) whether it is a fact that there has been considerable increase in the salaries and allowances of the officers and employees of the nationalised banks;

(b) whether it is also a fact that nationalised banks have also increased their service charges during the last three years;

(c) if so, what are the reasons for not increasing the fees and allowances payable to chartered accountants for conducting various internal inspections, concurrent audit of P.N.B., Punjab and Sind Bank, Oriental Bank of Commerce and Indian Bank;

(d) what are the present rates provided by the above mentioned banks for the chartered accountants, keeping in view the composition of audit team as per the nature of the audit; and

(e) what are the reasons that the rates payable to the Chartered Accountants are not being revised based on the cost of living index and other factors and whether Government propose to issue directive to the banks to adopt uniform policy in this regard and if not, the reasons therefor?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI M. V. CHANDRASHEKHAR MURTHY): (a) Indian Banks' Association has reported that a Memorandum of Understanding has been entered into by it with the All India workmen unions on 8-10-94 providing for an overall increase of 10.5% in wages and allowances (effective from 1-11-92) costing Rs. 388 crores p.a. from 1-11-1994.

(b) IBA has reported that nationalised banks have not increased their service charges from 1990. However, they have revised their service charges with effect from October-November, 1994.

(c) to (e) Of the 4 banks, information has become available from Oriental Bank of Commerce and Punjab National Bank which have reported that professional fee payable to Chartered Accountants for conducting regular inspections, concurrent audit and revenue audit are being revised periodically and it is an on-going exercise. The fee payable is determined based on the quantum of business handled by the branch inspected by them. Any increase in quantum of business of the branch results in simultaneous increase in the fee payable to the chartered accountants.

The present rates fixed by Punjab National Bank and Oriental Bank of Commerce are given in the statement.

Statement

Structure of Fee Payable to Chartered Accountant firms conducting Inspection of Bank Branches

PUNJAB NATIONAL BANK

REGULAR INSPECTION :

Category of branch on the basis of business figures	local	Outstation Metropolitan cities/ Area-I/State Capitals	Any other place
	Rs.	Rs.	Rs.
Upto 50 lacs . .	2600	3600	3300
Over 50 lacs to 1.5 Cr.	3000	4500	4000
Over 1.5 Cr. to 3 Cr.	4000	5500	5000
Over 3 Cr. to 7.5 Cr.	4200	6000	5500
Over 7.5 Cr. to 10 Cr.	5000	6500	6000
Over 10 Cr. . .	7000	9500	8500

In addition to above, Chartered Accountants are also paid first class/2nd AC Railway fare from their Headquarters to and from the branch being inspected. Reimbursement of fare is limited upto two persons from small and medium branches and for three persons for large branches.

CONCURRENT AUDIT :

Amount of Credit	OR	Total Business	Fee Payable (per month)
Below 25 crores		Below 50 crores	Rs. 7000
25 crores to 50 crores		50 to 100 crores	Rs. 8500
Above 50 crores		Above 100 crores	Rs. 10000

ORIENTAL BANK OF COMMERCE

REGULAR INSPECTION :

(i) Branches with deposit and advances upto Rs. 100 lacs	Rs. 4000
(ii) Branches with deposit and advances over Rs. 100 lacs but below Rs. 500 lacs.	Rs. 6000
(iii) Branches with deposit and advances over Rs. 500 lacs but upto Rs. 1000 lacs.	Rs. 8000
(iv) Branches with deposit and advances over Rs. 1000 lacs.	Rs. 10000

REVENUE AUDIT :

(i) Branches with aggregate deposit and advances upto Rs. 200 lacs.	Rs. 2500
(ii) Branches with aggregate deposit and advances above Rs. 200 lacs and upto Rs. 1000 lacs.	Rs. 3000
(iii) Branches with aggreagte deposit and advances above Rs. 1000 lacs.	Rs. 4000
(iv) Branches with advances over Rs. 200 lacs and have large component of non-fund/foreign Exchange business.	Rs. 5000

CONCURRENT AUDIT :

For the Concurrent Audit of the branches the bank pay a consolidated remuneration of Rs. 7500/- per month.

Criteria for Granting Tax Holiday

2025. SHRI CHIMANBHI MEHTA :
SHRI ANANTRAY DEVISHANKER DAVE :
SHRIMATI URMILABEN CHIMANBHAI PATEL :

Will the Minister of FINANCE be pleased to state :

(a) whether Government have received any proposal from Government of Gujarat to adopt 'Taluka/Block' instead of 'District as a unit for judging backwardness and for the purpose of granting Tax Holiday to industrial unit under 80-IA of the Income Tax Act;

(b) if so, what action have been taken by Government on this proposal; and

(c) the time taken by Government to finalise this issue and by when the necessary decision will be taken?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI M. V. CHANDRASHEKHAR MURTHY): (a) Yes, Sir.

(b) and (c) Comparable and reliable data on various economic and infrastructural indicators, at taluka level, are not available in many states. This makes identification of talukas on a nationally uniform set of criteria virtually impossible.

कर निर्धारण अधिकारियों द्वारा सर्वेक्षण

2026. **श्री राघवजी** : क्या वित्त मंत्री यह बताने की कृपा करेंगे कि :

(क) मध्य प्रदेश के प्रत्येक जिले में कर निर्धारण अधिकारियों (आयकर अधिकारी) द्वारा वर्ष 1991-92, 1992-93 और 1993-94 के दौरान तथा 1994-95 में 31 अक्तूबर, 1994 तक कुल कितने सर्वेक्षण किए जा चुके हैं ;

(ख) क्या विभाग द्वारा प्रत्येक आयकर अधिकारी के लिए सर्वेक्षण करने के लक्ष्य निर्धारित किए गए हैं ;

(ग) इस संबंध में किए गए सर्वेक्षणों के अनुसार उन व्यक्तियों की संख्या कितनी है जो पहले ही से आयकर देते हैं ; और